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77 Sylvan Avenue,
Scarborough, Ontario.

November 25, 1963.

Mr. Lancelot J. Smith, F.C.A.,
Chairman,
The Ontario Committee on Taxation,
88 University Avenue,
Toronto 1, Ontario.

Mr. Chairman & Gentlemen:

The purpose of this letter is to express the views of a private citizen on the problem of financing education. The necessity to elaborate on the increased cost of this phase of the municipal function has no doubt been eliminated by the many briefs you have already received. If this letter gives you a little different approach to the problem, I'm sure it will have accomplished its purpose.

There is an ever increasing group of people in our society who have finished their education or left school for other reasons. They have drifted into the labour force and have not yet married or established a home. This group usually ranges between the age of seventeen and twenty-five. They have received their education at the expense of the municipality and the Province, yet the large majority of them will not be contributing to the cost of education until they either become property owners or tenants. They are, however, contributing to the Federal Treasury to the tune of about sixteen percent of their salaries.

It is my contention that the taxes collected from this group should be returned to the Province and the municipality to repay some of the cost of their primary and secondary education. The Province could reasonably expect the Federal Treasury to turn over to them the tax collected from this source. This in turn would relieve real estate of at least a portion of the substantial education cost it now carries.

Yours very truly,

J. M. Blackwell.

JMB:pb